

Plymouth Advertiser.

Published by J. C. Robinson, at the Plymouth Advertiser Office, No. 100 State Street, Boston, Mass., Saturday, January 7, 1855.

Land Reform and Labor.

All fortunes made by speculation in land are obtained at the expense of the laboring man. No one has the moral right to money at the expense of other people. All monopoly of the soil is wickedly wrong because the land was given to one as well as another, and to each one as much as he can personally use. Beyond this no one has a right to go, because he would infringe the rights of his fellow men in the earth, because the soil is the source of all human supplies, without which man cannot exist. As well attempt to live without air as food. But there are only four ways of obtaining food—either from earth by its cultivation—by begging it—by submitting to the will of an employer who can make it profitable to hire him—or by speculation out of the toil of others. To obtain food by begging is disgraceful. To obtain it by toiling for another man is an unfortunate servitude forced upon the toiler by monopoly. To procure a supply by speculating in the labor of others, is to take from them that which they would keep, were there no monopoly.

It follows, therefore, that the only honest, rational and just method of obtaining the necessities of life, is to perform some useful service, whose fair reward will supply all wants. To make a living and a fortune by land monopoly, whether it is rented or rises in value, is to get a living, and make money without earning it—as much so to beg it.

The earth is the original source of all wealth. The earth was not made by, but for man—for all men. It is the great instrumentality by which labor is made productive. A wrong, therefore, in its appropriation, extends itself to all other pursuits.

No one can live but on the productions of the soil. No one can be truly free unless he be king over his own acres. Free of all charge was the earth given to all, and free of charge should it be settled in limited quantities by all. No man could make it profitable to monopolize land if many of his fellow men were not deprived of their natural right in the earth. It is because many are deprived that a few can become rich. The connection of every man to the soil is as intimate to his existence as is that of the helpless infant to its mother's breast. The mother could be no other than human in dashing the infant from her arms, as is the government in cutting off any portion of her subjects from the soil. The only difference is that in one case it is death, while in the other it is death or slavery—starvation or subjection to the will of another man for work to keep him alive. He must beg for a master to keep him from starvation.

But under a just Land System, servitude would not be a matter of monopoly, out of choice. No one would be compelled to submit to the will of another. No one would be necessarily homeless. All could have their own homesteads and a full supply of all wants, and not a pauper would be known except among the most unfortunate—those who are totally disabled.

How has Land Monopoly operated to enrich the few, at the expense of the many? Suppose that in the settlement of Richland County, there are four who came first. One had money to purchase 10,000 acres, another 1,000, a third 100, and the fourth, whose parents could give him no money, could purchase no acres. Suppose all go to work and perform an equal amount of labor in improving the country. Ten years pass and the land is worth ten dollars per acre. How do those laborers now rank in worth? He who bought 10,000 acres is worth \$100,000—he of 1000 acres is worth \$10,000—he of 100 acres is worth \$10,000, and the settler who purchased no land, is worth nothing, although he has done an equal amount of work. This is most glaring inequality and injustice, in the acquisition of wealth. He who does as much work, and wastes or expends no more, ought to have an equal amount. And yet we see that one gets \$100,000, while another gets nothing but a mere subsistence.

Had the country been settled on Land Reform principles, each settler would have 100 acres, free of cost. All would work for the improvement of the country, and as far as the rise in value of land is concerned, all would share equally in the reward. There would be no poor people, no ignorant people, no vicious people, in the whole country. There would be universal liberty, universal plenty, universal intelligence, and universal virtue. All this, too, would have been the result of justice to labor—the security to the people, that without which labor

cannot be independent, nor fairly remunerated. Friends of humanity! all this would have been done on the principles of naked truth and justice! Should not the wicked monopoly of the bounties of Providence to all mankind be abolished? Shall avarice and speculation be permitted longer to despoil the earth, and drive the car of Juggernaut over an impoverished laboring class? Shall it longer be said the hardest workers get the least, while those who do the least get the most? Justice is all the Land Reformer demands.

**Legislative.** On Monday, January 2, the Ohio Legislature organized, by electing, in the Senate, Hon. Robert J. Atkinson of Carroll, President, pro tem; Charles B. Flood, Clerk; A. D. Wright, of Perryburg, first Assistant Clerk; Jeremiah Williams, of —, second Assistant; A. G. Welch, of Columbiana, Sergeant-at-Arms, assisted by Montgomery Stevens and A. W. Smith.

In the House, F. E. LeBlond, of Mercer, was chosen Speaker; George W. Johns, of Licking, Clerk, and John W. Kees, of Clark, and Alphonso Hunt of Columbiana, Assistants; Benj. Robinson of Hamilton, Sergeant-at-Arms, and James Culbertson, of Perry, and Curtis Berry, of Wyandot, Assistants.

On Wednesday, in the Senate, the proceedings of the Cleveland meeting, in relation to the Erie mode were read, and referred to the Special Committee on that subject, composed of the following gentlemen: Messrs. Foot, Schiff, Townsend, Creigh and Lee. Immediate action will be taken by this Committee, as the subject is one of pressing necessity.

Mr. Townsend, of Lorain, gave notice that he should move a proposition to amend the Constitution of the State by striking out the term "white," so as to give the right of citizenship to others besides white persons. Also, to strike out the term "males," so that females shall possess the same rights as males, so far as they are restricted by that instrument.

In the House nothing of interest transpired beyond the announcement of the Standing Committees and the discussion of a joint resolution introduced in the Senate, touching the Erie difficulties, and which had been laid on the table in the Senate to be printed.

**THE PITTSBURGH EVENING CHRONICLE AND WEEKLY IRON CITY.**—The first paper we open when we get our exchanges is the *Chronicle*, and are never disappointed in finding something in it worth reading. BARR makes decidedly the most spicy paper in Pittsburgh, and it gives us satisfaction to know that his efforts are properly appreciated. As a newspaper, the *Chronicle* has no superior, and as a general thing leads its old fogey contemporaries in the publication of news. The *Iron City*, a weekly family paper, is published in the *Chronicle* establishment, and is one of the most readable as well as the cheapest papers in the West. Terms \$1. BARR & McDonald are the proprietors of both papers, and orders sent to them will meet with prompt attention.

**BURGLARY.**—The house of Mr. F. Day, of this village was burglariously entered on last Thursday night. The robber succeeded in getting some \$68 from the pockets of Mr. Day, and about \$20 from his son, Mr. S. B. Day, who had \$400 beside in his pantaloons which fortunately escaped the fingers of the thief. The house was entered by the back door, the bolt of which was drawn by means of a crooked wire. So far all efforts to secure the burglar have proved unavailing.

**MR. L. A. HINE.**—This gentleman favored our citizens with a couple of lectures this week. The subjects were well, and Mr. Hine, as usual, did justice to them. As a Reformer, Mr. Hine is rather radical, for which we like him all the better. His opposers cannot deny that he tells many home truths, and in an excellent manner. His lectures have been well attended, and undoubtedly will be beneficial to those who heard them.

**PITTSBURGH EVENING POST.**—The proprietors of the *Morning Post*, to supply a gaining demand for evening papers have commenced the publication of a daily paper under the above title. Its typographical appearance is excellent. The talented editors, Messrs. Phillips & Gilmore, with Mills as its local reporter, is a guarantee that the paper will be conducted with marked ability. Terms \$3 per annum, in advance.

**SNOW.**—The fine sleighing we boasted of last week, is all gone, like the "baseless fabric of a dream." The weather now has the appearance of spring—plenty of sunshine over head, and an eternity of mud under foot.

**Mansfield Items.** The *Herald* this week is a good paper, and we show our appreciation by clipping very liberally from its columns. In addition to its spicy reading matter, the *Herald* presents to its readers, at great trouble and expense, a map of the Seat of War between Turkey and Russia, which is a first rate thing—to fill up. By the way, some day or other we shall present our patrons, at an enormous cost, a magnificent view of the Crystal Palace, New York. This engraving of itself is worth five times the subscription price, and will throw the *Herald's* Map of Turkey entirely into the shade.

It seems that the good folks of Mt. Vernon are rather disposed to have an insignificant idea of Mansfield, compared to their town. The *Herald* don't like it all, and as an evidence of the superiority of the latter, gives the following valuation of real estate in the respective places:

	1853.	1846.
Mansfield,	1,000,575	451,603
Mt. Vernon,	656,054	414,126
Increased value of property in Mt. Vernon during the last seven years 141,828 dollars, or 35 per cent. In Mansfield during the same period, 545,912 dollars, or one hundred and sixteen per cent!		

We do not often boast, but an examination of the table will show, that but few places in the State exhibit such evidences of a rapidly substantial growth as Mansfield. And we may say that our growth is now more rapid than ever. While our little sister Mt. Vernon is bragging and telling what she is going to do we are going ahead clear out of sight.

The Matrimonial Statistics have been furnished the *Herald* by Judge Myers. According to it there have been 844 couples made happy (?) in the past year. For publishing 200 marriage notices, the *Herald* received "one whole cake, three halves of cake, and no cash," and pathetically concludes:

Verily the printers have to pack horses upon whom ill poor souls seek to ride into notoriety. No pity to the printer whether a man is married or bung.

The sexton of the Congregational Church came very near telling his own funeral knell a few evenings since. The *Herald* should forget its punning propensities when it relates such providential escapes.

On last Thursday evening, as the sexton of the Congregational Church was tolling the bell, its "rolling echoes" rather took him by surprise, for tumbling from its lofty moorings, it went through the door of the upper tower with a crash, and but for a scuffling twisting it from its course, it would have gone through the trap door in the roof, and completely annihilating Mr. Boothe, in its descent would have broken through floor after floor, until it had reached the ground. As it was, the pieces of shivered timber, broken into a thousand splintered bits, never told the bell to come down.

The Cleveland and Cincinnati Short Line Railroad is to be built, notwithstanding the doubts felt by its opposers. Over \$1,000,000 are already subscribed along the line, and ample means will be raised at home to more than grade the road. Fifty miles of it are under contract, and in a short time the whole will be in the contractor's hands. The *Herald* emphatically declares that "the road will be built." Who shall gainsay?

We publish the following "Warning to Old Bachelors." As the *Herald's* reputation for veracity is established, it acted wisely by appending the postscript to the article; had it been otherwise, no doubt its readers would have believed the yarn. A morning or two since, cries for assistance were heard proceeding from the room of a highly respectable old bachelor. On bursting open the door he was found frozen fast in a tub of water! Having been troubled with a bad cold he thought to take a bath in a tub of warm water, the night before, and felt so comfortable while sitting in it, that he dropped asleep and did not awake until morning. He was of course unable to stir, and was compelled to call for help. To his great horror, the first person that came to his aid was an old maid, who had felt a partiality for his goods! She supposed he intended a joke upon her, broke into the street again, her countenance filled with indignation and wounded vanity, and threw her hands violently against exclaiming, "O, the hateful villain!" His continued cries, however, brought our friend speedy assistance, when by chopping him out with a hatchet and turning him round and round like a spit before the fire, he was soon thawed out. He wishes us now to say that he is a candidate for matrimony. P. S. We were not on hand ourselves—we only give what people say about it.

Here is a specimen of the *Herald's* wit, wit scintillations, though to confess the truth, we can see no "extraordinary intelligence" in the item.

**INTELLIGENCE EXTRAORDINARY.**—*Latest from the East!* The sun rose this morning at five minutes before 7. For some cause or other, we did not receive the *Shield* this week. Hope they haven't cut us.

California is only nineteen days distant from us. I have been traversed from San Francisco to New Orleans in that period over the *Ramsay* route; and from New Orleans the news is put through by telegraph in no time.

No snow falls lighter than the snow of age—but none lies heavier, for it never melts.

The Governor's Message.

We should like to lay this interesting document entire before the readers of the *Advertiser*, but its length renders it impossible for us to do so. The following is a synopsis of it:

**FINANCES OF THE STATE.** The receipts into the State Treasury for the year ending Nov. 15, 1853, have been as follows:

General Revenue for State purposes collected upon the Du-	\$1,087,778.82
State Tax on Real Estate,	806,165.62
Dividends on Turnpike, Canal and Rail Road Stocks,	78,835.90
Sales of Canal Lands,	9,402.21
Land sales by board pub. works	7,897.41
Sale of rev. principal and int. Tolls on National Road,	184,187.19
Tolls on Maumee Road,	25,454.40
Repayment of Rail Road Loans,	10,462.96
Sales school & Ministerial lands,	145,810.00
Rents on Va. military school lands,	149,899.73
For use of Commercial Hospital,	3,105.09
8,265.67	

Total amount \$2,666,139.61  
Balance in Treas. Nov. 15, 1852, 593,051.77

Total amount applicable to disbursement of 1853 \$3,450,181.88

The disbursements during the same period, have been—  
For expenses of State Gov't, \$533,955.86  
For repairs upon public works, 449,871.26  
For interest on foreign Pub. debt, \$896,467.63  
Domestic debt, 19,919.21

For school & trust fund, being irredeemable debt and rents on Va. military school land 100,770.98 1,025,247.71

For redemption of domestic debt, 104,679.00  
For redemption of foreign debt, 219,791.47 324,470.47

For investments by Fund Commissioners U. S. stock, 123,408.63  
For corp. school fund paid Co.'s For repairs of National Road, 200,002.00  
For Ohio Canal Tolls paid Andy and Beaver Canal, 36,620.46

Total disbursements, \$2,666,138.83  
Balance in Treas. Nov. 15, 1853, \$763,062.55

The various amounts assessed on the Duplicate 1853, were as follows:

For state purposes 61-10 mills,	\$3,022,566.72
For county, township, poor, bridges, and building,	2,061,263.49
For school, school houses, special, and other special taxes,	982,811.86
For city, towns and boroughs,	118,088.16
For delinquencies of the preceding year with forfeiture & penalty, Railroad Taxes,	894,149.07
	226,378.92
	236,104.46

Total amount, \$7,801,166.54

The Revenues accruing from these assessments are now in the hands of the county treasurers, and will be accounted for and settled between these officers and auditors of State in March next. The auditor's estimates approach, no doubt, very nearly to the amount which they will produce to the State.

The great apparent increase of the State taxes for the past year over former years, has been caused by the additional School Tax.

**EXPENSES OF THE GOVERNMENT.** A tabular statement, collated from the annual reports of the State Auditor, of the expenditures of the several branches of the State Government, for the last ten years, show a gradual diminution of the expenses. We give the statement for the past four years.

	1850.	1851.	1852.	1853.
Judiciary, \$26,838	28,147	51,489	51,591	51,591
State Officers, 20,466	21,108	16,093	14,102	14,102
Military, 1,000	1,000	1,000	1,000	1,000
Printing, 28,229	38,863	23,126	20,829	20,829
Legislature, 11,878	55,372	90,748	79,507	79,507
Stationery, 14,884	21,785	23,318	22,660	22,660
Deaf & Dumb, 18,250	18,500	13,500	16,500	16,500
Blind Asylum, 10,500	5,500	15,500	13,000	13,000
Lunatic do, 26,475	3,297	59,687	41,782	41,782
Legislative, 10,181	14,628			
Public Works, 70,000	85,014	105,000	120,000	120,000
State Works, 329,585	366,056	429,786	449,871	449,871
New L. A. m.,		26,837	26,917	26,917
Interest, 1,124,561,020,199,025,971,021,887				

**ASSESSMENT OF TAXES.**

In reference to this matter, the Governor says:

An examination of this statement will tend to give direct efficiency to any reformatory and economizing efforts, since it places the responsibility for whatever increase there has been in State expenditures, upon the department of Government to which it properly belongs.

Temporary causes, however, have produced much of this increase. The expenses of the last Gen. Assembly have been made the subject of public animadversion but when it is borne in mind that upon that body devolved the responsible and arduous duty of carrying into effect the New Constitution, embracing the re-organization of the entire government, much of this animadversion falls to the ground, as unmerited.

The act providing for the organization of the general Assembly, will if strictly observed obviate all future cause of complaint. The unnecessary absence of members has been checked, since the law has been abolished, all waste of public time and means has been guarded against, and thus a most salutary spirit will be imparted to the whole Government.

**THE PUBLIC WORKS.**

The following tabular statement exhibits the receipts and expenditure on the Public Works since their completion—the estimates made for them the year previous—and the deficits in the interest fund that had to be made by taxation, as near as the latter can be ascertained:

Years.	Gross receipts.	Expen. and repairs.	Deficit in interest fund by tax on by-laws.
1845	496,598	307,640	1,001,748
1846	595,479	232,232	802,013
1847	790,795	315,178	687,893
1848	765,041	389,372	784,225
1849	720,275	440,689	867,669
1850	725,068	529,536	795,045
1851	809,929	876,560	676,468
1852	656,968	429,796	738,485
1853	605,163	449,871	866,555

DEBT OF THE STATE.

The entire State Debt outstanding Nov. 15, 1853, was as follows:

Foreign Debt,	14,917,600.70
Domestic Debt,	891,138.70
Irredeemable Debt,	1,988,328.22
Total,	17,806,442.62

The Constitution fixes the minimum amount by which the principal of the debt must be annually reduced. That amount is \$100,000 increased yearly by compounding at the rate of six per cent per annum. Under this policy, the State debt would not be extinguished under forty years. It would involve the creation of new loans and an entire re-organization of existing liabilities with our public credit.

It is hardly necessary for me to recommend an earlier payment of the State debt, after the action on that subject, by the last Legislature, which is believed to have met with very general approbation. The question for you to determine is, whether it shall be met, and regularly paid as it matures.

On the fifth of January 1857, \$3,442,133.24, become due. To meet this amount will require an additional levy of nearly one mill, which levy I have no hesitation in recommending. A large amount of interest will thereby be saved, which, with the consequence of small rates of taxation, will effectually secure the extinguishment of the entire debt as it falls due. If this course is to be pursued, it is to be essential that it be so determined at this time.

**VALUE OF PROPERTY IN THE STATE.**

The following statement exhibits the value of the entire property of the State, at the several periods indicated, and affords gratifying evidence of the rapid growth of our people in all the elements of prosperity and wealth.

Year.	Real Estate.	Per. Prop.	Total Val.
1841	100,851,837	27,501,850	128,353,687
1847	324,359,008	79,151,765	403,510,773
1854	565,000,000	235,000,000	800,000,000

The amount for 1854 is partly estimated, but will not vary much from the actual results.

The valuation last had, brings much property, which has heretofore escaped, upon the tax list. It also approaches, as near as is possible under any system, to the real value of the property. With very few exceptions, therefore, the rule of equality of burdens may be deemed as permanently established in Ohio.

The Governor complains that the Banks, acting under their charters, have been a formidable exception, to the general acquiescence in this just and equitable suit. He says that they have appealed to the U. S. Supreme Court, in consequence of which he has engaged counsel to represent the interests of the State, before that tribunal.

**COMMON SCHOOLS.**

Our Common Schools, from their universal diffusion, located as they are in every neighborhood, and distributing their healthful influence to every family, should always be regarded as among the very first objects of Legislative care. They have not happily, at times, been styled "the people's colleges," and are certainly the palladium and most effectual defence of our free institutions.

The new Constitution makes it imperative on the General Assembly, to make such provisions by taxation, or otherwise, as with the income arising from the School Trust Fund, will secure a thorough and efficient system of Common Schools throughout the State.

In accordance with this requirement of the Constitution, the last General Assembly, with almost entire unanimity, passed a law re-constructing our educational system, elevating its standard, extending its usefulness, and imparting to it a greater degree of efficiency.

It is claimed by the friends of the system thus created, that the new features engrafted upon it, are decided improvements; in perfect accordance with the educational progress of the age, and the educational demands of our rapidly increasing population.

In a Republic, like ours, founded as it is on the virtue and intelligence of the people at large, the thorough and efficient education of those who are soon to assume the duties and responsibilities of government in all its departments, is essential to the healthful existence of the government itself, and cannot be neglected without danger to the vital interest of our free institutions.

The new provisions of the present School Law, involving changes radical in their character, must necessarily, produce, for a time, embarrassment and inconvenience, and in some instances it may be, actual oppression. But most of those incidents of a temporary nature, and incident to almost every innovation upon long established usage, they should not impel the General Assembly to hasty and incon siderate legislation, lest the present law may be, in a short time, involved in the same complexity and confusion which, under the former laws, produced so much embarrassment.

The annual assessment and levy of two mills upon the grand duplicate of the State for school purposes, is regarded by many of the tax payers as oppressive and unnecessary. The levy, however is only half a mill greater than that authorized by the former law.

Prior to the passage of the present law, the State levied half a mill and County Commissioners were required to levy a mill, for school purposes; making a total school tax of one mill and a half. Under the new law, both levies have been united into one, and styled a State Levy.

Another tax which has borne very heavily upon the tax payers the past year, is the one authorized to be assessed by Township Boards of Education for the purchase of school house sites, and the erection of school houses. The amount that has been raised for these objects is very nearly as large as that levied by the State. It is a tax that will not be required to be repeated, however, in the next fifteen or twenty years.

In the establishment of all school systems three objects should be constantly kept in view—brevity, simplicity, and the utmost degree of economy that is consistent with the proper education of the State. To attain these excellencies, however, much time and experience are a careful observation of the working of the system, are necessarily required.

The grand duplicate has been greatly increased by the re-valuation of the real estate. A levy of two mills, for the ensuing year, would produce one-fourth more revenue than was raised during the past year, under the same levy. No system can operate beneficially that bears too heavily on the people. I therefore recommend that the law be so modified in this particular, as not to require any increase, at least, of the amount now assessed by the State.

THE CAPITAL.

The work on the new State House has been carried on, during the past year, with commendable industry and dispatch. The inconvenience and expense of procuring suitable halls for the accommodation of the General Assembly, together with the present insecurity of the public records of the State, render the early completion of this building a matter of great interest.

Arrangements were made to have it covered last fall, so that the work, inside could be progressing during the winter, but the contractors were disappointed in procuring the necessary materials. They have since been procured, however and the roof will be put on early in the spring.

It is expected that the rooms intended for the Supreme Court, the Library, and the various State offices, will be finished and ready to be occupied early in the ensuing fall, and that the whole building will be completed in time for the next session of the General Assembly.

It will be a large and beautiful edifice—comporting well with the magnitude and increasing wealth of the State.

THE MILITIA QUESTION.

The Governor recommends that the General Assembly provide for a more efficient organization of the militia of the State.

GOVERNMENT LANDS.

The General Government owns some 700,000 acres in this State, which the Governor recommends the surrender of, if they may go into the hands of actual settlers.

He concludes his message with the following remarks.

The principles and policy announced in the Inaugural Address and Message of the Chief Magistrate of the Union, reflect the sentiments and opinions of the people, and afford ample proof that the honor and high interests of our country will be fully and scrupulously maintained.

THE CLEVELAND PLAIN DEALER.

On the 4th inst. the *Plain Dealer* completed its thirteenth year, and as an evidence of its prosperity, put on an entire new suit. The paper always was one of the handsomest in the State, and now it would be hard to find an equal. We consider the *Plain Dealer*, (barring its strong prejudices and bitter political denunciations,) a most excellent news paper, and well worthy the liberal support it receives.

SAD ACCIDENT.

Mr. Samuel Smith, of this place, says the Norfolk Reflector, an employee of the Railroad Company, was severely injured on Monday of last week. He went to the tank house to get some "waste"—cotton used for cleaning engines—which was kept in the upper portion of the building, and while thus engaged, stepped upon a joist or board, which gave way under him, and he was precipitated to the ground, some nine or ten feet. His head was badly cut, and he was otherwise injured.

It is reported that the British Charge d'Affaires at Tehran has suspended his diplomatic relations with the Persian government, in consequence of that Power having resolved, as it is said, to take part against the Port and march an army to the frontier. This movement on the part of the Shah of Persia has for some time been apprehended, as his relations with Turkey were such as to induce him to take advantage of the increasing difficulties of the Ottoman empire. The news, however, still requires positive confirmation.

List of Letters.

MAINING in the Post Office at Plymouth, Richland county, Ohio, January 1st, 1854.	
Ayres Margaret	Johnson Robert
Abbott J. J.	Johnson John
Baker J. R.	Kelly A. B.
Boddy J. C.	Kirchmer J.
Baker S.	Kremer J.
Bross Esqr.	Kellog Mary
Booth John	Leach Timothy
Bullinger Peter	McBride Alexr
Bancroft Annie	McNutt Will
Baker Ephraim	McCarthy Pat
Barnes J. W.	Miller Matilda
Bashton Susannah	Martin Joham
Bestum J. M.	Molly Esqr.
Colly H.	Molly Esqr.
Crowsey John	Moore Wm.
Carr Sally	Mutual & Huts
Crawford Edwin	Marsh Esqr
Dooly James	McCollough
Dennee James	Newman E.
Decker Theodore	Newbold C. B.
Doyl Yegan	Nay D.
Fish G. W. 2	Preston W.
Ford E. L.	Pile J. C.
Farrier Samuel	Pearce Thomas
Goodrich Harph	Rankins Jacob
Groff H. A.	Smith J. S. & Co
Gardner C. P. Mrs	